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Office:

Release Date: 1/28/2011

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From:

Sent: Friday, November 12, 2010 4:19 PM

To:

Cc:

Subject: Redacting SSN on Summons Question

I've looked into your question of whether to redact the payer's SSN on the notice copy sent to the taxpayer. As the Code does not require the inclusion of a SSN on a summons, I would use other identifying information, such as the address of the payer, on the summons instead of the SSN. If the bank requires the payer's SSN to identify the relevant account records, you could communicate that information to the bank in a phone call or letter, in order to avoid disclosing this information to everyone entitled to notice.

Please let me know if you have any questions or concerns. I can be reached at .

Thanks,